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GOVERNMENT OF INDIA

FINANCE DEPARTMENT (CENTRAL REVENUES)

MEMORANDUM

on

Excise (Hemp Drugs) Administration in India for 1934-35

19TH EDITION

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CHAPTER I.

Madras Presidency.

1. *General revenue statistics.*—The revenue from hemp drugs for the year 1934-35 amounted to Rs. 20,39,382 and formed 4.8 per cent. of the total excise revenue of the Presidency. Rs. 11.60 lakhs were realised by duty and Rs. 8.79 lakhs by vend fees. *Charas* was not generally consumed in this Presidency. The receipts were derived entirely from *ganja* and *bhang*. The right of vend of these drugs was sold together. From the statistics of duty realised on issues within the Presidency for the year given in Imperial Form I of the Excise Administration Report, it will be seen that *ganja* accounts for 96.9 per cent. of the total duty. The hemp drugs receipt for the year 1933-34 amounted to Rs. 21,26,750 and formed 5 per cent. of the total excise revenue. In the year 1912-13 the revenue from these drugs was Rs. 7,24,000 and the percentage to total excise revenue was 2.2 (*vide* statement II).

2. *Cultivation, acreage and supply.*—Madras produced its own supply of hemp drugs. Import of the drugs into this Presidency was prohibited. Madras also supplied the demand of the Indian States and French Settlements within the Presidency limits. Coorg did not take its supply from this Presidency.

Cultivation of the hemp plant was prohibited throughout the Presidency except at Santravur in the Bapatla taluk of the Guntur District where it was permitted under licence. The area cultivated during 1934-35 was 173 acres against 245 acres 49 cents in 1933-34 and 209 acres in 1912-13.

A botanical investigation into the cultivation of *ganja* with a view to ascertain the possibility of improving the quality and yield of the *ganja* produced in this Presidency was started in the year 1928-29 with a seed farm at Mathigiri in the Hosur taluk of the Salem district and an experimental farm at Coimbatore. After 2 years of preliminary work at Coimbatore the whole work of investigation was concentrated at Mathigiri where the Special Botanist was able to make satisfactory progress in the improvement of cultural methods, in systematising methods for the early identification of the male and other undesirable types of the hemp plant and in developing certain types of good yielding plants. The improvement effected in cultural methods and evolution of better strains of seed could not properly be applied to extensive cultivation of *ganja* in Hosur ; for, the soils there proved to be generally poor in quality and unsuitable for the cultivation of *ganja*. The cultivation of *ganja* was therefore concentrated at Santravur in the Guntur district from the year 1933-34 and it was decided to continue the botanical investigation for a further period of 5 years from 1st May 1934 and to change its venue to some place near Santravur to enable the improved strains of plants and methods of cultivation to be adopted to the soil and climate conditions in the Santravur area where cultivation had been concentrated. There was no investigation during the year under review ; for, by the

time the transfer from Mathagiri could be effected, it was found that the season was too far advanced for the staff to open an experimental station or do any useful work. The Special Botanist was therefore placed in charge of the general cultivation at Santravur to enable him to secure a thorough and practical knowledge of the methods and conditions under which the cultivation of *ganja* plant was carried on there.

The licensees who cultivated *ganja* were required to convey the produce to the storehouse established by the Government at Vetapalem. Removal of these drugs from the storehouse for consumption was permitted only on payment of duty at the prescribed rates, *viz.*, Rs. 27-8-0 per seer of *ganja* and Rs. 12-8-0 per seer of *bhang*. In 1912-13 the rates of duty were Rs. 7-8-0 per seer of *ganja* and Rs. 3 per seer of *bhang*. The storehouse was in charge of an Assistant Inspector of Excise Department (on Rs. 125—175 per mensem) ; a temporary establishment of 2 Assistant Inspectors on Rs. 125 with extra Sub-Inspectors (on Rs. 55—80 per mensem each) was employed at Vetapalem to supervise cultivation and harvesting operations.

3. *Vend arrangements.*—The storehouse at Vetapalem supplied retail vendors throughout the Presidency. Small shops could also obtain their supplies from other shops in the same district. Licences for retail sale were sold during the year by auction. The total number of retail shops in 1934-35 was 460 against 454 in the preceding year and 538 in 1912-13. The figures relating to the average area per shop and the number of shops per 100,000 of population were as follows :—

Year.	Average area per shop in square miles.	No. of shops per 100,000 of population.
1934-35	309·85	0·98
1933-34	313·94	0·97
1912-13	264·55	1·30

4. *Consumption and average taxation.*—The total consumption of *ganja, bhang,* and their preparations in 1934-35 was 44,586 seers giving an average consumption of 0.95 seer per 1,000 of population according to the census figures of 1931 ; the average incidence of taxation amounted to Rs. 45.25 per seer of which Rs. 25.53 per seer was derived from duty. In 1933-34, the total consumption of hemp drugs amounted to 44,201 seers against 52,478 seers in 1912-13. The average consumption of hemp drugs per 1,000 of population in 1933-34 was 0.95 seer compared with 1.3 seers in 1912-13. The average incidence of taxation per seer of hemp drug in 1933-34 amounted to Rs. 47.70 against Rs. 13.8 per seer during the year 1912-13.

Madras Presidency.

5. *Hemp Drug Offences.*—The total number of offences relating to hemp drugs increased from 585 to 615 chiefly contributed by illicit possession and unlicensed sale of hemp drugs. Despite the opening of new shops in 1933-34 hawking of *ganja* was prevalent on a large scale in the Madras City—101 (84). The activities of the smugglers operating for Ceylon continued to be much as usual.

CHAPTER II.

Bombay Presidency Proper

6. *General revenue statistics.*—The hemp drugs receipts (excluding revenue from hemp drugs issued to Indian States) for the year ending 31st March 1935 were Rs. 17.87 lakhs being 5.80 per cent. of the total excise receipts of the Presidency proper. The corresponding figures of hemp drugs revenue for the years 1933-34 and 1912-13 were Rs. 19.24 lakhs and Rs. 6.0 lakhs respectively. The percentage which revenue during these two years bore to total excise revenue was 5.86 in 1933-34 and 3.9 in the year 1912-13. Of Rs. 17.87 lakhs realised in the Presidency proper 11.17 lakhs represented duty and Rs. 6.69 lakhs licence fees.

7. *Cultivation, manufacture and storage.*—The cultivation of the hemp plant (only for *ganja*) was restricted to one taluka of the Ahmednagar district and was carried on under licenses which were issued free of charge. The licensed cultivators either sold their standing crop to licensed manufacturers, or obtaining a manufacturing licence, harvested their crops on their own account. In either case the harvesting of the crops had to be carried on with the permission of the Local Excise officers and under their supervision. A fee of Re. 1 per annum was charged for the licence to manufacture intoxicating drugs from the hemp cultivated. All drugs manufactured were stored in a bonded warehouse established near the place of manufacture. There was one such warehouse in the district of Ahmednagar. From this central warehouse the drugs were issued on payment of duty to local licensed dealers, or to authorised purchasers from Indian States and foreign possessions, or were transferred in bond to other bonded warehouses established for the storage of imported drugs, of which there was one in the City of Bombay and one in each of the districts of Ahmedabad and Surat. For the storage of the drugs in these warehouses a small fee was charged, and issues therefrom were made under strict official supervision.

During the year under report the cultivation of hemp for *ganja* was restricted to one village Kaudgaon in the Ahmednagar District.

8. *Import and export.*—Lincesed vendors could import in bond, under permits and passes, *ganja* from any province in British India and *bhang* from the United Provinces or the Punjab for deposit in one of the bonded warehouses. The sale of *charas* was allowed only in the Town and Island of Bombay and Ahmedabad City. Issues from the bonded warehouses for local consumption or re-export to Indian States and foreign possessions were subject to payment of duty. Transfers from one warehouse to another were effected in bond. Import by private persons was prohibited ; but *bona-fide* travellers coming from foreign territory could possess for their own use, *ganja* or any preparation or admixture thereof not exceeding one tola, and *bhang* or any preparation or admixture thereof not exceeding 5 tolas. *Bona-fide* travellers proceeding to the city of Ahmedabad or the Town and Island of Bombay from foreign territory or other provinces in India could possess for their own use *charas* or any preparation or admixture thereof not exceeding one

quarter of a tola. Export by sea to foreign countries beyond India was permitted (under licence from the Collector of Customs) from the warehouse at Bombay only. All exports were subject to payment of duty, except those shipments to Indian States in respect of which any remission or refund of duty was allowed in accordance with special arrangements entered into with the importing States concerned. States which had agreed to assimilate their system of hemp drugs administration to that in force in British territory, or to take other adequate measures for the protection of the British hemp drugs revenue were allowed a refund of 13|14ths of the duty leviable on drugs supplied to them from British warehouses, whilst a fixed annual compensation liable to subsequent adjustment on the basis of actual revenue realised was paid to those which had leased their hemp drugs revenue to the British Government.

Statistics of import and export of drugs in the Presidency proper were furnished in Imperial Return IV A and in paragraph 28 of the Provincial Excise Administration Report for the year 1934-35. During the year 45 maunds of *ganja*, 24 maunds of *bhang* and 7 maunds of *charas* were exported to Indian States from the Presidency proper. This year 7 maunds of *ganja* were exported to foreign countries and 2 maunds of *ganja* were exported to other provinces.

9. *Transport, private possession, duty and vend arrangements.*—The maximum quantities of hemp drugs which could be transported without a permit from one place to another within the Presidency, or sold by retail, were five tolas in the case of *ganja* or any preparation or admixture thereof, and one fourth of a seer or twenty tolas in the case of *bhang* or any preparaion or admixture thereof. In the case of *charas* the limit had been fixed at 3 tolas in the Town and Island of Bombay and Ahmedabad City. The rates of duty leviable on the drugs during the years 1912-13, 1933-34 and 1934-35 were as follows :—

	Per seer.		
	1912-13.	1933-34.	1934-35.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ganja	6 0 0	30 0 0	30 0 0
Bhang	1 0 0	4 0 0	4 0 0
Charas	12 0 0	45 0 0	45 0 0

Wholesale vend of these drugs was carried on separately from retail vend. Licences for wholesale vend were issued to persons approved by

Bombay Presidency proper.

the Collector and the Commissioner on payment of a fixed annual fee of Rs. 30 each. The privilege of retail vend at each shop was sold separately by public auction. In the year under report 21 wholesale and 746 retail licences were issued. In the previous year 21 wholesale and 728 retail licences were issued, against 20 wholesale and 572 retail licences in 1912-13.

10. *Hemp drugs offences.*—During the year the number of cases relating to hemp drugs increased from 388 to 438.

11. *Total consumption and average taxation.*—The total consumption of hemp drugs in 1934-35 amounted as detailed below to 994 maunds or 2.2 seers per 1,000 of population, according to the figures of the census of 1931. The average consumption of all kinds of hemp drugs taken together per 1,000 of population amounted to 2.3 seers in the previous year against 4.0 seers during the year 1912-13.

——	1912-13.	1933-34.	1934-35.
	Maunds.	Maunds.	Maunds.
Ganja	1,264	627	614
Bhang	208	213	214
Charas	136	186	166

The average taxation was Rs. 44.92 per seer comprising Rs. 28.08 on account of duty and Rs. 16.83 on account of licence fees. The average taxation per seer of all sorts of hemp drugs taken together in 1933-34 was Rs. 46.87 against Rs. 11.6 in 1912-13. The consumption of *charas* was entirely prohibited in the Presidency proper except in the Town and Island of Bombay and in the City of Ahmedabad.

CHAPTER III.

Sind.

12. *General revenue statistics.*—The hemp drugs receipts for the year ending 31st March 1935, amounted to Rs. 6,26,583 being 19.61 per cent. of the total Excise receipts for the province. Of this Rs. 3,17,962 represented the duty and Rs. 3,08.621 the vend fees. In 1933-34 the revenue from hemp drugs amounted to Rs. 5.87 lakhs, against Rs. 5.08 lakhs in the year 1912-13.

13. *Cultivation, maunfacture and storage.*—The cultivation of *bhang* was permitted under licence in Deh Bubak of the Dada District. Licences were issued free of charge and licensed cultivators could either sell their crops to licensed manufacturers or could on obtaining a manufacturing licence themselves, harvest and sell their crop on their own account. In either case the harvesting of crop and the maunfacture of *bhang* therefrom were done with the permission of the local Excise Officer and under his supervision. A fee of rupee one per annum was charged for the licence to manufacture. All manufactured *bhang* was required to be stored in the bonded warehouse at Bubak, close to the area licensed for cultivation. From this central warehouse the *bhang* was issued on payment of duty to local licensed dealers. For the storage of *bhang* in the warehouse, a small rent was charged and all issues therefrom were made under strict supervision. In 1934-35, 25 acres and 2 *ghuntas* were cultivated but the crop was not harvested during the year. The area sown in 1933-34 (51 acres and 38 *ghuntas*) and harvested in the year 1934-35 yielded 2,125 maunds and 34 seers of *bhang*.

14. *Import and export.*—Licensed vendors obtained their supplies of *bhang* from the Bubak bonded warehouse in the Dadu District or wholesale depots on payment of duty. There was no production of *charas* and *ganja* in Sind. Warehouses for the import and storage of these hemp drugs (*charas* and *ganja*) in bond were also established at Karachi, Hyderabad and Sukkur in August 1924. The licensees were permitted to import *ganja* in Bond from Ahmednagar (Bombay Presidency) and *charas* from the Punjab ; permits for imports in Bond were issued only by the Collector of the District in which the bonded warehouse was situated. The duty on the drugs was levied at the time of issues from the bonded warehouse. Import by private persons was prohibited but *bona-fide* travellers coming from foreign territory could import for their own use *charas, ganja,* and *bhang* or any preparation or admixture thereof in quantities not exceeding ¼th, 1 and 5 tolas respectively.

Export from Sind to Baluchistan was at first permitted on payment of an export fee of Re. 0-8-0 per maund but the same was subsequently discontinued. Again export duty was levied on all hemp drugs exported from any part of the Bombay Presidency under G. R. R. D. No. 1598-C., dated 14th December 1931 read with G. N. No. 7992|28, dated 22nd March 1932 at the following rates :—

	Rs.	a.	p.	
Ganja	30	0	0	per seer.
Bhang	4	0	0	do.
Charas	45	0	0	do.

In partial modification of the orders contained in paragraph one of Government Resolution No. 1598-C., dated 14th December 1931, Government were pleased to direct that the duty on *charas* exported from Sind to Lasbella and Khairpur States should be levied at the same rate as that levied on *charas* imported or manufactured in Sind.

15. The maximum quantities of hemp drugs which could be transported without a permit from one place to another within Sind or sold by retail were 5 tolas in the case of *ganja* or any preparation or admixture thereof, three tolas in the case of *charas* or any preparation or admixture thereof, and one-fourth of a seer or twenty tolas in the case of *bhang* or any preparation or admixture thereof. The duty leviable on Hemp Drugs per seer in 1912-13, 1933-34 and 1934-35 was as follows :—

——	1912-13.	1933-34.	1934-35.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ganja	7 8 0	20 0 0	20 0 0
Charas	60 0 0	25 0 0	25 0 0
Bhang	1 0 0	1 8 0	1 8 0

Licences for the wholesale vend of the drugs were issued to persons approved by the Collector and the Commissioner on payment of an annual fee assessed on sales at the following scale of fees :—

Eight annas per maund of *Bhang* sold.
Four annas per seer of *Charas* sold.
Four annas per seer of *Ganja* sold.

The privilege of retail vend at each shop was sold separately by public auction. 13 wholesale and 346 retail licences were issued during the year as against 12 wholesale and 369 retail in the year 1933-34 and 378 in the year 1912-13.

16. *Total consumption and average taxation.*—The total consumption of hemp drugs in 1934-35 was 68,240 seers (8,752 seers *charas*, 158 seers *ganja* and 59,330 seers *bhang* or 17.56 seers per thousand of the population according to the census of 1931). In 1933-34 the average consumption based on the census of 1931 per thousand of population amounted to 17.58 seers against 33 seers in 1912-13. For figures showing the total consumption of these drugs during the years 1912-13 and 1933-34 please see Statement I. The decrease in sales was insignificant to need explanation. The average taxation was Rs. 9.18 per seer of which 4.66 represented the duty and 4.52 the vend fees. In the previous year the average taxation of hemp drugs of various sorts taken together amounted to Rs. 8.59 per seer, of which Rs. 4.24 represented the duty and Rs. 4.35 the vend fees. In 1912-13 the corresponding figures were 4.4, 2.6 and 1.8, respectively.

17. *Changes during the year.*—The following changes were introduced during the year under report :—

(1) Amendment of Sind license forms of Hemp Drugs necessitated by the location of Hemp Drugs and Opium shops in Country Liquor shop premises was sanctioned under G.R.R.D. No. 7102, dated 11th May 1934.

(2) Clause 11 of the license for the wholesale sale of Hemp Drugs was amended so as to provide for the sale of the drugs on credit. (G. R. R. D. No. 3523|28, dated 25th May 1934.)

(3) The following condition was inserted in the licenses for the retail-sale of Hemp Drugs in Sind :—

" The licensee shall not advertize the price, quality or attractiveness of intoxicating drugs, outside the shop premises or anywhere else. Only such information regarding price, etc., as is allowed by the license shall be posted up in the shop." (G. R. R. D. No. 7901|24, dated 5th November 1934.)

18. *Offences.*—The number of cases relating to hemp drugs in 1934-35 was 196 as against 215 in the preceding year. The decrease was insignificant to need explanation.

CHAPTER IV.

Bengal Presidency.

19. *General revenue statistics.*—The revenue from hemp drugs for the year 1934-35 was Rs. 28,02,978 as shown below and amounted to 20.39 per cent. of the total Excise Receipts of the province :—

——	Duty.	Vend Fees.	Total.
	Rs.	Rs.	Rs.
Ganja	14,05,410	11,81,288	25,86,698
Charas	57,949	50,711	1,08,660
Ehang	24,870	82,750	1,07,620
Total	14,88,229	13,14,749	28,02,978

In 1933-34 the total revenue derived from all sorts of hemp drugs amounted to Rs. 28,84,161 and represented 21.42 per cent. of the total Excise revenue during that year. In 1912-13 the revenue from hemp drugs amounted to Rs. 30,70,077 and the percentage which it bore to the total Excise revenue was 22.31 (*see* Statement II).

GANJA.

20. *Production, supply, and vend arrangements.*—*Ganja* was grown in Bengal in a compact tract of country about 27 square miles in area at Naugaon in the district of Rajshahi. This area supplied not only the local requirements of this Presidency, but also those of Assam, part of Bihar and Orissa, part of the United Provinces and also of certain Indian States and foreign territories. The privilege of wholesale supply of *ganja* to all retail dealers in Bengal and to all wholesale dealers in other provinces and Indian States, had been granted by Government to the Naugaon Ganja Cultivators' Co-operative Society. This Society which is composed entirely of *ganja* cultivators purchases the whole crop each year from the individual cultivators and sells to retail and wholesale dealers at prices fixed by the Government from year to year on a definite basis. Each individual cultivator is licensed by the Collector to cultivate, and both cultivation and storage are conducted under close Excise supervision.

The details of cultivation for the last 3 years compared with those for the year 1912-13 are noted below :—

	Number of cultivators licensed.	Area licensed.	Total outturn.	Average outturn per bigha.
		Bighas.	Mds.	Mds. Ser.
1912-13	2,959	3,063	7,078	2 12
1932-33	2,649	1,201	2,984	2 13
1933-34	2,382	1,046	2,890	2 30
1934-35	1,939	870	2,992	3 17

Licenses for retail sale were settled under the " Bengal Fixed Fee System ". Under this system, the retail price of the drug is fixed, and licensees pay monthly license or vend fees on the issues taken out in the preceding month on a graduated scale.

1,243 retail licenses were issued in 1934-35 against 1,222 and 1,422 retail licenses in 1933-34 and 1912-13, respectively.

21. *Duty, consumption and average taxation.*—The rate of duty in 1934-35 was Rs. 40-12-0 per seer of *ganja*, against Rs. 11 in 1912-13. The drug was consumed in all districts. The consumption of *ganja* in the districts of Bengal in 1934-35 amounted to 835 maunds 19 seers, against 889 maunds 14 seers in 1933-34 and 3,070 maunds in 1912-13. The average taxation on *ganja* was Rs. 76.07 per seer, of which Rs. 40.75 were derived from duty and Rs. 35.32 from vend fees. In 1933-34 the average taxation on *ganja* was Rs. 72.32 per seer (Rs. 40.25 from duty and the rest from vend fees) against Rs. 22.9 (Rs. 11 from duty) in 1912-13.

22. *Duty, arrangements in regard to ganja exported outside the British districts of the Province.—Ganja* despatched to the United Provinces, Bihar and Orissa, and Assam paid duty in those provinces. *Ganja* could also be exported to other provinces in British India either in bond or on pre-payment of duty in Bengal.

Supplies to Cooch-Behar and the Feudatory States of Orissa were allowed free of duty. *Ganja* exported elsewhere paid duty at the rate current in Bengal before issue.

CHARAS.

23. *Supply, duty and vend arrangements.*—The use of *charas* was practically confined to certain towns in Western and Central Bengal.

Bengal Presidency.

It was procured from Central Asia through the medium of licensed contractors in the Punjab, and paid duty in Bengal at the rate of Rs. 72-6-0 per seer, half of which had to be deposited by the importer before he could get a permit for import, the balance being paid on arrival of the consignment. The rate of duty on *charas* during the year 1912-13 was Rs. 12 per seer.

The right of retail vend was disposed of under the "Bengal Fixed Fee System". The number of sanctioned shops was 33 in 1934-35, against 34 in 1933-34 and 51 in 1912-13.

24. *Consumption and average taxation.*—The consumption of *charas* in 1934-35 was 21 maunds 5 seers, compared with 25 maunds 26 seers in the preceding year and 27 maunds in 1912-13. The average taxation per seer was Rs. 132.75 of which Rs. 72.38 were derived from duty and Rs. 60.37 from vend fees compared with Rs. 132.84 in 1933-34 and Rs. 53.8 in 1912-13. The duty on the article was raised to Rs. 72-6-0 per seer with effect from 1st April 1933.

BHANG.

25. *Supply, duty, vend arrangements, import and export.*—The cultivation of the *bhang* plant was forbidden, but it grew wild in many parts of Bengal. The collection of *bhang* for use as an intoxicant or for sale, was prohibited. The drug was obtained from the wholesale contractors in the district of Bhagalpore in Behar and Orissa by the Ganja Cultivators' Co-operative Society, Naugaon, who were given the exclusive privilege of supply to retail vendors in the Presidency. Duty was levied on issues from warehouses to retail vendors at the rate of Re. 1 a seer upto 30th June 1934 and it was increased to Rs. 3-8-0 with effect from 1st July 1934 throughout the Presidency.

Bhang could only be exported to Nepal, Bhutan and Sikkim, to the Tripura State and to French Chandernagore only on payment of duty in Bengal. In 1934-35 1 maund 25 seers of bhang were exported on payment of duty, against 2 maunds and 31 seers in the previous year.

The retail vendors of *bhang* were licensed under the Bengal Fixed Fee System as in the case of "*ganja*" and "*charas*". Besides ordinary retail licenses, druggists' permits for the manufacture and sale of *bona fide* medicinal preparations containing *bhang* were granted to approved medical practitioners. In 1934-35, 990 licenses were granted for its retail vend, including 640 permits. Licenses issued for the retail sale of *bhang*, including drugists' permits during 1933-34 were 963, against 444 in 1912-13.

26. *Consumption and average taxation.*—The consumption of *bhang* in the year under review in the districts of Bengal was 216 maunds 39 seers, compared with 245 maunds 28 seers in 1933-34 and 698.7 maunds in 1912-13. In 1934-35 the average taxation was Rs. 12.13 per seer (of which Rs. 2.86 was derived from duty and Rs. 9.27 was derived from vend fees) whereas in 1933-34 it was Rs. 11.86 per seer, and in 1912-13 Rs. 3.7 per seer.

Bengal Presidency.

27. *Consumption and taxation statistics for ganja, charas and bhang, together.*—Taking, *ganja, charas* and *bhang* together the total consumption of hemp drugs in Bengal in 1934-35 amounted to 1071.8 maunds or .8 seer per 1,000 of the population according to the census figures of 1931. The general average taxation thereon was Rs. 65.3 per seer, of which Rs. 34.7 were derived from duty and Rs. 30.6 from vend fees. In 1933-34 the total consumption of hemp drugs of all descriptions amounted to 1,157.7 maunds or .9 seer per 1,000 of the population. In 1912-13 it was 3,796 maunds or 3.34 seers per 1,000 of the population. The general average taxation in 1933-34 was 60.2 per seer (Rs. 32.9 from duty and the rest from vend fees). In 1912-13 it was Rs. 20.22 (Rs. 9.8 from duty and the balance from vend fees).

28. *Prosecutions and convictions.*—The arrests for " illicit cultivation or collection of *ganja* or *bhang* " decreased from 181 to 158. Prosecutions for " unlicensed sale of hemp drugs " increased from 36 to 135. The arrests for " illicit possession of *ganja* " decreased from 354 to 322 and those for " illicit possession of *charas* " decreased from 110 to 74. The number of arrests for " illicit possession of *bhang* " increased from 290 to 430. The prosecutions for " unlawful import, export or transport of hemp drugs " were 22, against the same number in the previous year. The total number of persons convicted for offences relating to hemp drugs was 952, compared with 850 in the preceding year and 264 in 1912-13. There was thus an increase of 260.6 per cent. in the number of convictions in 1934-35 compared with that of the year 1912-13 and an increase of 12 per cent. over the figures of the preceding year (*See* Statement V).

CHAPTER V.

Burma.

29. *General prohibition of the use of Hemp Drugs.*—The use of hemp drugs by ordinary persons, and their production, import and sale have been generally prohibited in Burma since 1873, the object being to keep Burmans from contracting the habit of consuming these drugs to which they had not previously been accustomed. Experience has shown that there is no risk of Burmans acquiring a taste for these drugs. On the other hand, there is a very large illicit traffic in *ganja* which is grown by hill people in remote areas and smuggled into towns for consumption by Indians. The latter for the greater part are persons who have become addicted to the drug in India and pay little heed to a legal prohibition which is not in force in their homes in India. A proposal for the sale of *ganja* to Indian addicts under a system of registration and rationing was rejected by the Legislative Council in 1934.

30. *Special Licences for Possession for Medicinal purposes.*—Possession of hemp drugs was prohibited except when possessed for medicinal purposes in the treatment of elephants or other beasts by (*a*) veterinary practitioners, or (*b*) other persons, under a licence granted by the Commissioner of the Arakan Division for that Division and by the Excise Commissioner for the rest of Burma. The number of licences issued for the possession of *ganja* for the treatment of elephants was 17 against 16 in the previous year and 17 in 1912-13. The fees realised from these licences amounted to Rs. 85 in 1934-35, compared with Rs. 80 in 1933-34 and Rs. 85 in 1912-13.

Holders of such licences obtained their supplies from the stocks of illicit *ganja* confiscated by Government. This was sold to them at the rate of Rs. 5 per viss of 140 tolas. Orders permitting pharmacists to keep and sell under licence galenical preparations of hemp were passed in 1930-31 by the Local Government. Six such licences, *viz.*, 4 in Rangoon and 2 in Mandalay were issued in the province in 1934-35.

31. *Offences and convictions, seizures and smuggling of hemp drugs.*—Seizures of illicit hemp drugs rose from 182,299 tolas in 1933-34 to 231,634 tolas in 1934-35 but convictions fell from 657 in 1933-34 to 591 in 1934-35. In 1912-13 seizures amounted to 152,945 tolas and convictions to 501.

CHAPTER VI.

Bihar and Orissa.

32. *General revenue statistics.*—The revenue from hemp drugs (*ganja, bhang* and preparations thereof) for the year 1934-35 was Rs. 24,43,000 as shown below, and amounted to 17.5 per cent. of the total excise receipts of the province :—

	Duty.	Vend fees.	Total.
	Rs.	Rs.	Rs.
Ganja	13,89,000	9,89,000	23,78,000
Bhang	21,000	44,000	65,000
Total ..	14,10,000	10,33,000	24,43,000

The total receipts from hemp drugs in 1912-13 and 1933-34 amounted to Rs. 23.06 lakhs and Rs. 24.34 lakhs, respectively, and the percentages which these revenues bore to the total excise revenue were 22.2 in 1912-13 and 19.6 in 1933-34.

GANJA.

33. *Supply and vend arrangements.*—There were licensed warehouses for *ganja* in every district maintained under Government supervision at district and sub-divisional headquarters by licensed wholesale vendors (goladars) who got their licenses free of charge. The wholesale vendors procured *ganja* either from the Co-operative Society of *ganja* growers at Naugon in the Rajshahi district of Bengal or from licensed cultivators from Bhagalpur, Darbhanga, Muzaffarpur, Cuttack and Singhbhum and sold it to holders of retail licenses. Four licenses for the cultivation of *ganja* in the district of Bhagalpur, two in the district of Darbhanga and one each in the districts of Muzaffarpur, Cuttack and Singhbhum were granted in 1934-35 and the whole quantity manufactured was supplied to the wholesale vendors of this province. The auction system was in force in all the districts of the province except Angul, where the sliding scale system was in force. 55 wholesale and 1,274 retail licenses were issued in 1934-35 against 124 wholesale and 1,334 retail licenses issued for the retail sale of *ganja* in 1912-13. The corresponding figures in 1933-34 were 54 and 1,223 respectively.

34. *Duty, consumption and average taxation.*—Duty was payable on the issue of the drug from the wholesale vendors' golas (warehouses). The rate per seer in force in 1934-35 was Rs. 40 in the districts of the Patna, Orissa and Chota Nagpur divisions, in the district of the Santal Parganas and portions of the districts of Monghyr and Bhagalpur, lying

south of the Ganges. In the rest of the province the duty remained at Rs. 35 a seer. The rates per seer in force in 1912-13 were :—

	Rs.
Sambalpur	7
Other districts of Orissa	9
Elsewhere	11

The consumption of *ganja* in the British districts of Bihar and Orissa in 1934-35 amounted to 894 maunds and the taxation realised thereon was Rs. 13.69 lakhs from duty and Rs. 9.89 lakhs from vend fees. The average taxation per seer was thus Rs. 65.9, of which Rs. 38.3 were derived from duty and Rs. 27.6 from vend fees. Duty amounting to Rs. 0.20 lakhs on 17 maunds exported to other provinces and to the Political States within the province was also realised during the year under review. 10 maunds of *ganja* were exported out of the province in 1933-34, against 363 maunds in 1912-13, and the receipts therefrom were Rs. 0.15 and Rs. 1.6 lakhs, respectively.

The consumption of *ganja* in the British districts of the province amounted to 34,633 seers in 1933-34 and 99,920 seers in 1912-13. The revenue derived from this drug amounted to Rs. 23.72 lakhs in 1933-34 and Rs. 20.93 lakhs in the year 1912-13. The average taxation per seer was Rs. 67.9 in 1933-34 and Rs. 20.9 in 1912-13.

35. *Duty arrangements in regard to ganja exported.*—*Ganja* was supplied free of duty to 22 of the Feudatory States in Orissa in consideration of these States having forbidden the cultivation of the hemp plant in their territories and adopted conditions of duty and vend arrangements similar to those existing in the British districts of Bihar and Orissa. *Ganja* could also be exported to other provinces in the British India, either in bond or on prepayment of duty in force in Bihar and Orissa. The duty paid exports to Nepal, the Chota Nagpur Political States, and the two Orissa. Feudatory States (Bonai and Gangpur) to which *ganja* was supplied on payment of duty, amounted to 17 maunds while duty-free exports to the other Feudatories in Orissa amounted to 26 maunds.

CHARAS.

36. *Supply, duty and vend arrangements.*—The sale of *charas* has been prohibited in this province since the year 1924-25. In 1912-13, the use of *charas* was confined to four districts, *viz.*, Gaya, the Santhal Parganas, Cuttack and Manbhum. The drug was procured either from the Punjab or from wholesale vendors in other provinces.

BHANG.

37. *Supply, duty and vend arrangements.*—*Bhang* grows wild in many parts of Bihar and Orissa, but collection for purposes of sale was permitted only in the district of Purnea. The whole quantity collected in Purnea was transported, to the central gola at Bhagalpur whence it was sold according to requirements. The total requirements of the province, as well of Bengal and Assam, which obtained their supplies of *bhang* from Bhagalpur, were estimated, and a contract was given to one

person for the collection and storage of that quantity for supply to licensed wholesale vendors, subject to a fixed maximum price. The contractor was selected by tender with reference chiefly to the price at which he was prepared to supply the wholesale dealers. He had to pay no fees for the exclusive privilege of collection and supply. The maximum price of supply, fixed for the period of three years commencing from the 1st April 1934 was Rs. 4 a maund. The *bhang* was collected and stored under the supervision of Excise officers in a Government warehouse established at Bhagalpur and was issued thence to wholesale vendors under bond.

38. *Import and export.*—*Bhang* was also allowed to be imported by licensed wholesale vendors in the Champaran, Muzaffarpur and Saran districts from the Gorakhpur district of the United Provinces, but in 1934-35 there was no such import.

The wholesale vendors, who obtained their licenses free of charge, were required to keep their stocks of *bhang* in warehouses (golas) under Government supervision. Duty on the drug was paid by retail vendors at the time of its issue from the warehouse. The rate of duty per seer was Rs. 3 throughout the province, except in the North Gangetic tract, where it was Rs. 2.

The export of *bhang* was subject to conditions similar to those for *ganja* (*vide* paragraph 35 above). In 1934-35, 2 maunds were exported on payment of duty in Bihar and Orissa, to the Orissa Feudatory States and the Chota Nagpur Political States and 251 maunds in bond to Bengal and Assam. 3 maunds were also exported to the Orissa Feudatory States without payment of duty.

Licenses for retail sale of *bhang* were settled in all districts like licenses for retail sale of *ganja*, under the sliding scale and auction systems. Permits for the possession of *bhang* in excess of ¼th seer, but not exceeding 5 seers at a time, and for its retail sale for medicinal purposes only were also granted by Collectors to approved medical practitioners on payment of a nominal fee of Re. 1 for the year. In 1934-35 one license was granted for the collection and supply of *bhang*, 38 for wholesale vend, 326 for retail vend and 97 druggists' permits. The number of these licenses during the years 1912-13 and 1933-34 was as follows :—

Bhang.	1912-13.	1933-34.
For collection and supply	3	1
For wholesale vend	44	37
For retail vend	278	315
Druggists' permits	19	91

Bihar and Orissa.

39. *Consumption and average taxation.*—The consumption of *bhang* in the British districts of Bihar and Orissa in 1934-35 amounted to 175 maunds and the average taxation thereon was Rs. 9.3 per seer, of which Rs. 3.0 were derived from duty and Rs. 6.3 from vend fees. The consumption of *bhang* in 1933-34 amounted to 161 maunds against 538 maunds in 1912-13. Average taxation per seer of *bhang* (duty and vend fees) was Rs. 10.3 in 1933-34 and Rs. 2.4 in 1912-13.

40. *Changes.*—No changes were introduced during the year under review.

41. *Offences and convictions.*—The number of persons convicted for illicit cultivation of the hemp plant was 93 in the year 1934-35, against 89 in 1933-34. Fifty-nine persons were convicted for unlicensed sale of *ganja* or *bhang* against 38 in the preceding year. There were 479 convictions for the illicit possession of *ganja* or *bhang*, compared with 91 in the previous year. 224 persons were convicted for unlawful export or transport of *ganja* or *bhang*, against 337 in the preceding year. The total number of convictions for offences relating to *bhang* and *ganja* in 1934-35 was 855, against 555 in the preceding year and 154 in 1912-13.

42. *Consumption and taxation statistics for ganja and bhang together.*—Taking *ganja* and *bhang* together, the total consumption of hemp drugs in the British districts of Bihar and Orissa in 1934-35 amounted to 1,069 maunds or 1.1 seer per 1,000 of population according to the census figures of 1931. In 1933-34 the average consumption of hemp drugs (various sorts taken together) per 1,000 of population amounted to 1.0 seer, against 3.5 seers in 1912-13. The average taxation on consumption in 1934-35 was Rs. 32.5 per seer from duty and Rs. 24.1 from vend fees, or Rs. 56.6 per seer in the aggregate. The total taxation per seer during the preceding year was Rs. 58.9, against Rs. 16.9 in 1912-13. The duty paid-exports outside the province during 1934-35 amounted to 19 maunds on which a duty of Rs. 0.20 lakhs was realized.

CHAPTER VII.

United Provinces of Agra and Oudh.

43. *General revenue statistics.*—The total receipts from hemp drugs for the year ending March 31, 1935, were 32.55 lakhs as shown below, being 24.1 per cent. of the total Excise revenue :—

——	Duty.	Vend fee, etc.	Total.
Ganja	2,74,053		
Charas	12,10,577	14,63,959	32,55,265
Bhang	3,06,676		
Total ..	17,91,306	14,63,959	32,55,265

Receipts from hemp drugs during the year 1933-34 amounted to 30.67 lakhs, and were 23.2 per cent. of the total Excise revenue. In 1912-13, the revenue from these drugs was Rs. 24.06 lakhs and the percentage that it bore to total Excise revenue was 19.1.

A licence for the vend of hemp drugs covered the vend of all the three descriptions of hemp drugs.

Ganja.

44. *Supply and storage.*—No *ganja* was produced in this province and its import was permitted only from Bengal. The import had to be made by railway and under bond and was required to be covered by a pass. The drug was required to be consigned to the Collector of a district in which a bonded warehouse, established for the storage of hemp drugs, was situated. Duty was levied on the net weight of *ganja* as it was issued from the warehouse to licensed vendors.

45. *Duty and consumption.*—The rates of duty levied per seer in each of the years 1912-13, 1933-34 and 1934-35, were as follows :—

On *baluchar ganja* obtained direct from Rajshahi (the district of production in Bengal).

1912-13.	1933-34.	1934-35.
Rs. 11 0 0	Rs. 32 10 0	Rs. 33 2 0
	Rs. 32 14 0	Rs. 33 6 0

United Provinces of Agra and Oudh.

The total consumption of *ganja* in 1934-35 was 206 maunds, compared with 223 maunds in 1933-34 and 408 maunds in 1912-13.

Charas.

46. *Supply.*—*Charas* comes from Central Asia through warehouses in the Punjab. Import from the Punjab had to be made by rail only and covered by a pass. The drug was to be consigned, in the manner already described in the case of *ganja*, to a bonded warehouse. Duty was levied on the net weight issued from the warehouse.

47. *Duty and consumption.*—In 1934-35, the duty varied from Rs. 56 to Rs. 57 per seer and in 1933-34, it was the same as against Rs. 12 in 1912-13.

An export duty of Re. 0-2-0 per seer was levied on all *charas* exported from the United Provinces under bond. *Charas, ganja* and *bhang* were exported under bond to Benares State from the Benares Drugs Warehouse. *Charas* was also allowed to be exported free of duty annually to Benares, Rampur and Tehri States up to the limits of 640, 200 and 50 seers, respectively.

The consumption of *charas* in the United Provinces in the year ending March 31, 1935, was 534 maunds, against 523 maunds in 1933-34 and 1,254 maunds in 1912-13. A special staff consisting of 7 Excise Inspectors and 65 peons continued working on the western borders of these two provinces to stop the smuggling of *charas* from the Punjab and Delhi Provinces which reduced duty on it to Rs. 20 a seer in 1928. Its efforts met with some success.

Bhang.

48. *Production, taxation and consumption.*—The import of *bhang* into the United Provinces was prohibted. The only source of supply was the spontaneous growth of the wild hemp plant in the Himalayan submontane tracts. The collection of the plant was regulated by the issue of licences to supply contractors of hemp drugs. The cultivation of the hemp plant for the production of *bhang* has been prohibited throughout the province since 1925-26. Its cultivation for fibre and seed was permitted in the hilly portion of the Kumaun Division.

The total consumption of the drug during the year was 2,859 maunds. In 1933-34, the quantity of *bhang* consumed was 2,787 maunds. In 1912-13, the total consumption of the drug was estimated at 4,996 maunds. The collection of the drug of spontaneous growth was restricted to the following districts, *viz* :—

Saharanpur, Muzaffarnagar, Bijnor, Naini Tal, Bareilly, Kheri, Pilibhit, Bahraich, Gonda, Basti and Gorakhpur.

The duty on *bhang* varied from Re. 0-10-0 to Rs. 3-4-0 per seer during the year and was the same as in 1933-34. In 1912-13, duty was levied at the rate of Rs. 4 per maund or Re. 0-1-7 per seer only on the transport of the drug from the districts of collection.

49. *Contract supply system.*—The contract supply system has been in force in all the 48 districts since April 1, 1924. It is analogous to the system of contract supply of country spirit. Under it the exclusive

privilege of supplying the intoxicating hemp drugs (*ganja, charas* and *bhang*) at fixed rates to a particular tract is granted for a definite period to a supply contractor. The contracts are fixed by tender. Usually the lowest tender is accepted, but full power is reserved to accept such tender as may be deemed best in the public interest.

Drugs were issued to retail vendors on prepayment of the contract price and duty, from bonded warehouses within the contract area of supply. Portions of the buildings of the bonded warehouses already established for the contract supply of country spirit were utilised for the storage and issue of all the three varieties of hemp drugs. There were 78 such warehouses. The drugs were transported or imported, as the case might be, to the warehouses under bond by the contractors.

50. *General vend arrangements.*—In 1934-35, there were 2,206 retail shops. Shops were settled, licensees were selected and the collection of fees effected in accordance with the surcharge system. In 1933-34, there were 2,190 retail shops against 102 wholesale and 3,463 retail shops during the year 1912-13. The fixed selling price of *ganja* and *charas* was Rs. 100 and Rs. 120 per seer, respectively and that of *bhang* was Rs. 5 a seer except in the submontane districts where it was sold at Rs. 2-8-0 a seer.

51. *Administrative changes.*—There was no important administrative change during the year.

52. *Prosecutions and Convictions.*—The disparity in prices of *charas* prevailing in this province and in the neighbouring provinces of Delhi, Punjab and North West Frontier continued to be a great temptation to the smugglers to exploit the United Provinces for their unlawful trade.

Nothwithstanding the fact that several notorious inter-provincial smugglers were rounded up last year and severe action was taken in Rampur against the smugglers, the number of hemp drugs cases increased from 488 to 513. If it were not for the activity shown by the Special Charas Staff, there is little reason to doubt that a more serious state of affairs would have been seen.

The toal quantity of *charas* seized was 281 seers (315), out of which 236 seers were to the credit of the Special Charas Staff and the remaining to that of the District Excise and the Police Staff.

The special Charas Staff achieved substantial results not only in effecting seizures under the Excise, the Opium and the Dangerous Drugs Acts, but incidentally also discovered some cases of unlawful possession of arms. On the whole the staff put in a year of solid and useful work under the supervision of Rai Sahib Pandit Bishen Nath Kak Sahib, Assistant Excise Commissioner, Saharanpur.

Petty smuggling of *ganja* for private consumption continued from the districts of Bihar bordering on United Provinces, as the prices in Bihar were cheaper. Necessary action for the prevention of such unlawful imports was taken.

United Provinces of Agra and Oudh.

Seizures of Nepali *ganja* effected in several districts bordering on Nepal would indicate that the smuggling of contraband *ganja* was conducted in them on an extensive and systematic scale.

Some *ganja* collected from the spontaneous growth of hemp plant was also reported to be used in the submontane districts. Petty smuggling of *ganja* in Bundelkhand also continued.

Crime in connection with *bhang* was not of any importance.

53. *Total consumption of hemp drugs and average taxation.*—Taking *ganja, charas* and *bhang* together, the total consumption of hemp drugs in the United Provinces, was 3,599 maunds in 1934-35 or 2.97 seers per 1,000 of the population, according to the census figures of 1931, and the average taxation thereon amounted to Rs. 22.6 per seer, of which Rs. 12.4 were derived from duty. In 1933-34, the total consumption of hemp drugs of various descriptions taken together, amounted to 3,533 maunds, against 6,658 maunds in 1912-13. The average total consumption of hemp drugs per 1,000 of the population amounted to 2.92 seers in 1933-34, against 5.6 seers in 1912-13. The average taxation per seer of hemp drugs (of all sorts taken together) was Rs. 21.7 in 1933-34, against Rs. 9-0-0 in 1912-13.

CHAPTER VIII.

Punjab.

54. *General Revenue Statistics.*—The principal source of revenue from hemp drugs in the Punjab was *charas*. The amount recovered from the duty on *charas* including warehouse dues was Rs. 8.70 lakhs. In addition Rs. 0.25 lakh was recovered from transport duty on *bhang* and Rs. 5.18 lakhs from license fees for the vend of *charas* and *bhang*, making a total of Rs. 14.13 lakhs. The corresponding figures in the previous year were Rs. 7.21, 0.26, and 5.19 making a total of Rs. 12.66 lakhs.

CHARAS.

55. *Import, duty, possession and local consumption.*—*Charas* is collected from the flowers of the female hemp plant in Central Asia. It does not materialise on the hemp plant in India. It is collected in the form of a powder and kneaded into a sticky mass, under the heat of the sun. It is transported *via* Panamik (where it is first registered by a clerk) to Leh, in the Kashmir State Territory. The Punjab Government have established a warehouse at Leh and maintain a special staff. Each bundle of *charas*, which ordinarily weighs 50 seers or a little less, is recorded in the warehouse and is forwarded either to Kulu or to Rawalpindi, or else consumed in the Kashmir State territory under the direct control of the Durbar. There are four warehouses in the Punjab, at Sultanpur (Kulu), Hoshiarpur, Amritsar and Rawalpindi. On arrival at each of these warehouses the bundles are again registered. Transport after leaving Leh, is only permitted in bond under a pass. Warehouses have also been established in the North West Frontier Province and *charas* is imported from Chitral in bond into the Punjab. The strict control and supervision exercised in this manner over imports minimises the risk of illicit importation, which can only take place, if the smuggler is prepared to smuggle the *charas* the whole way from Central Asia into India. *Charas* cannot be kept in a warehouse for more than two years, after which it must either be destroyed or released from bond on payment of the duty, which since July 1928 has been at Rs. 20 a seer. Warehouse dues are charged for the safe custody of *charas* kept in a Government Warehouse. *Charas* is purchased from the importers either by retail vendors or by wholesale vendors who supply it to retail vendors. The fee for a wholesale license for import in bond is Rs. 5 per annum, and for a wholesale license out-of-bond Rs. 16. This out-of-bond license also covered the wholesale vend of *bhang*. Licenses for the retail vend of *charas* and *bhang* are auctioned at the same time as liquor licenses. The fixed maximum retail price for *charas* was reduced to nine annas per tola when the duty was reduced to Rs. 20 per seer but it was raised on the 1st April 1931, to twelve annas. The maximum limit of private possession for *charas* was three tolas. The total sale of *charas* for consumption in the Punjab in 1934-35 was 425 maunds as compared with 391 maunds in the previous year and 637 maunds in 1912-13. The raising of duty to Rs. 60 per seer gave rise to much smuggling with the result that licit consumption greatly declined but recovered when the duty was reduced to Rs. 20.

Punjab.

56. *Charas contracts.*—Owing to the dealers in *charas* having combined to force up the price of *charas* to an unreasonably high level, the Punjab Government, acting in co-ordination with the Government of Bengal and the administrations of North West Frontier Province, Baluchistan, Delhi and Ajmer-Merwara, and following to some extent the example of the United Provinces Government, arranged to call for tenders in advance for the wholesale supply of *charas*, thus bringing down the price exclusive of duty which had risen in 1930 as high as Rs. 6 per seer to about Rs. 5-8-0 per seer in 1931-32, Rs. 4 per seer for delivery in 1932-33, Rs. 2 in 1933-34, Rs. 1-12-0 in 1934-35 (Rs. 1-9-0 in 1935-36 and Rs. 1-6-0 in 1936-37). Subsequently many Indian States in the Punjab, Rajputana and Central India arranged through the Punjab Government for similar contracts at rates of about Rs. 2-0-0 per seer for both 1932-33 and 1933-34. The reduction of about Rs. 4 per seer in the wholesale price of *charas* was equivalent to a saving for the various administrations in India concerned of about three lakhs of rupees a year. All this amount had not previously gone into the pockets of the wholesale dealers, since owing to rivalry among themselves they imported each year amounts far in excess of the annual requirements of the country. A very large quantity of *charas* had to be destroyed, when it deteriorated and became unfit for consumption. In future the dealers will know their requirements in advance, and will be able to arrange their imports economically.

BHANG.

57. *Cultivation and taxation.*—The hemp plant grows wild in the submontane districts of the Punjab and cultivation is unrestricted in the districts of Ambala, Simla, Jullundur, Hoshiarpur, Gurdaspur, Kangra, Rawalpindi, Attock and Dera Ghazi Khan. In other districts cultivation is prohibited except in small plots of land and under special license by *fakirs* and other persons attached to religious institutions for their own consumption. No acreage duty is levied. An import, transport and export duty is levied on *bhang*. This in 1930-31 was Rs. 6 per maund and was raised from the 1st April 1931, to Rs. 10.

58. *Vend of Bhang and Charas.*—The number of licenses issued for the wholesale vend of *bhang* and *charas* in 1934-35 was 53 as in the previous year and 75 in 1912-13. The retail vend licences were disposed of by auction at the same time as liquor licences. Most of the shops auctioned were for the sale of both drugs. In 1934-35 there were 186 shops for the sale of both *charas* and *bhang*, 96 separate shops for *charas* only and 94 separate shops for the sale of *bhang* only, as compared with 186, 93, and 93 in the previous year and 396, 96, and 49 in 1912-13.

59. *Total consumption and the average taxation.*—The total consumption of both *charas* and *bhang* in 1934-35 was 2,250 maunds giving an average consumption of 3.82 seers per thousand of the population according to the census figures of 1931 and an average taxation of Rs. 9.8 per seer. The corresponding figures of taxation for 1933-34 were 6.96 and for 1912-13 Rs. 6.3 per seer.

GANJA.

60. The use of *Ganja* is prohibited in the Punjab.

61. *Offences relating to charas.*—The reduction in the duty on *charas* from Rs. 60 to Rs. 20 per seer caused a great decrease in the smuggling of *charas* into the Punjab for local consumption. At the price ruling it was not worthwhile for the smugglers to bring *charas* into the Punjab except for export to such provinces, as the United Provinces and Bengal where the duty remained at Rs. 60 per seer or to other provinces where the consumption of *charas* is absolutely prohibited. The total quantity of contraband *charas* seized was as follows :—

1934-35	.. .. ..	7 maunds.
1933-34	.. .. ..	13 "
1932-33	.. .. ..	17 "

CHAPTER IX.

Central Provinces and Berar.

62. *General revenue statistics.*—The hemp drugs receipts for the calendar year 1934 amounted to Rs. 6,88,000,* being 11.9 per cent. of the total Excise revenue for that year (including cost price of opium). In 1933 the hemp drugs receipts amounted to Rs. 6,19,000† against Rs. 7,40,000 in 1912-13, and the revenue from these drugs represented 10.7 per cent. of the total Excise revenue in 1933 against 7.0 per cent. in 1912-13.

63. *Ganja—Source of supply.*—The cultivation of the hemp plant for the production of *ganja* was restricted to the Khandwa tahsil of the Nimar district, and was there carried on under licence, the cultivators being bound to harvest their crop under Government supervision, and to store the produce in a Government storehouse, whence it was issued to local bonded warehouses for consumption in the British districts and the old Central Provinces of the province. All issues were made under the supervision of a responsible Government officer of the rank of Excise Inspector.

The Nimar district at one time produced sufficient *ganja* not only to meet the demand of the Central Provinces and Berar, but to allow of large exports to the United Provinces and to numerous State outside the province such as Gwalior, Indore, Rewa and Bhopal. From the year 1892, however, the export trade gradually declined and no *ganja* was exported, except to Berar, between the years 1899-1900 and 1906-07. The amount of *ganja* produced declined simultaneously with the demand for export, and was just sufficient to meet the demands of the Central Provinces and Berar.

64. *Duty and vend arrangements.*—*Ganja* intended for consumption in the Central Provinces and Berar is issued from the Khandwa storehouse, and is stored in a Government warehouse at the headquarters of most of the tahsils and at other warehouses. From the warehouses the *ganja* is issued to retail vendors who pay duty on the quantity they purchase.

The rate of issue of *ganja* was Rs. 40 per seer as compared with Rs. 7-8-0 duty in 1912-13. It was Rs. 55 in the year 1932 except that the price of the old *ganja* of the crop of 1929-30 was reduced from Rs. 55 to Rs. 40 per seer, with effect from the 16th June 1932, as the drug had deteriorated. A new system was introduced at the close of the year 1918-19. Wholesale vendors were eliminated and the entire crop was purchased by Government and supplied direct to the retail vendors at a fixed price. The cost price of *ganja* was fixed at Rs. 2-8-0 per seer throughout the Province in contrast to the fluctuating and often widely divergent prices previously charged by wholesale vendors. The result was an increase in license fees, a net gain on the sale proceeds of *ganja* and a regular supply of the drug in all shops.

In 1934 *ganja* cultivators of Dhangaon were paid at the rate of Re. 0-15-6 per seer of cleaned *ganja* and those of Bedgaon and Tigheria villages at Re. 0-14-9.

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*The statistics of revenue are in each case given to the nearest thousand rupees.

†Including cost price.

The right of retail vend was disposed of by auction for each shop separately. The number of shops in 1934 was 710 against 707 in the preceding year and 1,035 *plus* 4 temporary shops in 1912-13.

65. *Consumption, revenue and average taxation.*—The sales of *ganja* to retail vendors in the British districts of the Central Provinces and Berar in 1934 amounted to 263 maunds, and the revenue realized from the drug was Rs. 4,22,000 from issue price on issues to the retail vendors from warehouses, and Rs. 2,26,000 from license fees for the privilege of retail vend. The average taxation from vend fees thus amounted to Rs. 21.4 per seer on *ganja* sold to the retail vendors. Adding to this issue price at rate of Rs. 40 per seer, the total average taxation of such sales amounted to Rs. 61.4 per seer.

In 1933 the sales of *ganja* to retail vendors in the British districts amounted to 235 maunds, against 1,178 maunds in 1912-13, and the revenue realized from the drug in 1933 amounted to Rs. 3,76,000 from issue price and Rs. 2,03,000 from fees for the retail vend against Rs. 3,59,000 from duty and Rs. 3,33,000 from fees for the retail vend in 1912-13. The total average taxation per seer in 1933 amounted to Rs. 60.17 (21.6 from vend fees) against Rs. 14.6 (7.1 from vend fees) in 1912-13.

66. *Supply to Feudatory States.*—*Ganja* is supplied free of duty to the old Central Provinces States of other than those transferred from Bengal in 1905. The States are bound not to permit the cultivation of the hemp plant in their territories, nor to issue the drug to their licensed vendors at a lower rate than the retail vendors of the province have to pay for it. The old Central Provinces States transferred from Bengal in 1905 are charged duty at Rs. 12-8-0 a seer from 1st April 1934. The amount supplied to the Central Provinces States in 1934 was 21 maunds against 14 maunds in the preceding year and 111 maunds in 1912-13.

Bhang.

67. *Average taxation and vend arrangements.*—*Bhang* was imported from Hoshiarpur in the Punjab, and was stored in the Government godown at Khandwa, whence it was supplied to warehouses in the province for issue to retail vendors at a fixed price. The issue price of Rs. 9 per seer in 1930 remained unchanged against duty Rs. 2 in 1912-13. It was retailed in special shops. The number of such shops in 1934 was 51. In 1912-13, the number of shops licensed for the exclusive sale of *bhang* was 12. As in the case of *ganja*, the right of vend was disposed of by auction and the revenue realized therefrom amounted to Rs. 16,000 in 1934, against the same amount in 1933 and Rs. 5,000 in 1912-13. The issue price on *bhang* issued from warehouses to retail vendors in 1934 was Rs. 20,000 against the same amount in 1933 and Rs. 5,000 in 1912-13, and the quantity sold was 56 maunds as against 57 maunds issued in 1933 and 60 maunds in 1912-13. The average taxation from vend fees on the sales to the retail vendors remained unchanged at Rs. 7.0 per seer against Rs. 2.1 per seer in 1912-13. Adding to this the issue price, the total average taxation realized from the drug was the same as in the year 1933, *viz.*, Rs. 16.0 per seer against Rs. 4.1 per seer in 1912-13.

Central Provinces and Berar.

Charas

68. Prior to 1906-07, there was no licit sale of *charas* in the Central Provinces and Berar ; but in that year and the year following shops were licensed for the first time. The drug was purchased by Government and supplied only at one place in the province, *viz.*, Jubbulpore, for the convenience of sepoys from the Punjab.

The only shop at Jubbulpore was closed permanently in the middle of August 1924, and thus the licit sale of the drug discontinued throughout the province.

69. *Important change.*—The issue price of *bhang* was raised from Rs. 7 to Rs. 9 per seer in 1930, and continued to be in force in 1934.

70. *Offences, convictions and seizures.*—There were 12 cases of illicit cultivation of the hemp plant against 17 in the preceding year and 18 in 1912-13. Cases relating to smuggling and possession in excess of the legal limit declined from 271 in 1933 to 113 in 1934 under *ganja* and 97 in 1933 to 41 in 1934 under *bhang,* and 406 in 1933 to 349 in 1934 under *charas.* The total number of offences relating to hemp drugs in 1934 was 724, against 1,060 in the preceding year and 63 in 1912-13.

The total quantities seized in 1934 were 11 seers of *ganja* against 9 seers in 1933, 2 maunds 18 seers 10 tolas of *charas* against 10 maunds 11 seers and 54 tolas in 1933 and 30 seers 49 tolas of *bhang* against 16 seers 49 tolas in 1933.

71. *Consumption of, and average taxation on,* ganja, bhang *and* charas *taken together.*—The total consumption in British districts of the Central Provinces and Berar of licit *ganja* and *bhang* taken together in 1934 was 319 maunds, being at the rate of 0.7 seer per 1,000 of the population according to the census figures of 1931. The general average taxation was Rs. 53 per seer of which Rs. 34 were derived from issue price. The average consumption of hemp drugs per 1,000 of population was 0.7 seer in 1933 and 3.6 seers in 1912-13, and the average taxation per seer of hemp drugs amounted to Rs. 53 (34 from issue price) in 1933 against Rs. 14.6 (7.5 from duty) in 1912-13.

CHAPTER X.

Assam.

72. *General revenue statistics.*—The revenue derived from hemp drugs (*ganja, bhang* and preparations thereof) during the year 1934-35 was Rs. 3,72,693 as shown below amounting to 11.53 per cent. of the total excise revenue :—

——	Duty.	Vend fee.	Total.
	Rs.	Rs.	Rs.
Ganja	1,90,200	1,81,908	3,72,108
Bhang and medicinal preparations of hemp drugs ..	Nominal	Nominal	585

In 1933-34 the total receipts from hemp drugs amounted to Rs. 3,76,799 as against Rs. 6.88 lakhs in 1912-13. The percentage of revenue from hemp drugs to total excise revenue was 10.73 in 1933-34 against 14.2 in 1912-13.

Ganja.

73. *Supply and vend arrangements.*—Warehouses for storage of *ganja* were maintained under Government supervision at almost all district and sub-divisional headquarters by licensed wholesale vendors who obtained their supply either direct from the Naugaon Ganja Cultivators' Co-operative Society, Limited, in the district of Rajshahi in Bengal or from other wholesale vendors. Retail vendors were required to take their requirements from these warehouses, duty and license fees being charged at the time of issue. The limit of retail sale of the drug was 3 tolas.

The number of wholesale and retail licenses in force in 1934-35 was 23 and 253, against 24 and 249, respectively in the preceding year. In 1912-13 the numbers were 47 and 245.

74. *Duty, consumption and average taxation.*—Duty on *ganja* was levied on issue from the wholesale vendor's gola at the uniform rate of Rs. 20 per seer up to 1st October 1934 and thereafter at the rate of Rs. 20-8-0, per seer. In the previous year the rate of duty on the drug was Rs. 20 per seer. In 1912-13 the duty on *ganja* was only Rs. 11 per seer. The total consumption in 1934-35 amounted to 234 maunds 19 seers, against 220 maunds 35 seers in 1933-34 and 846 maunds 24 seers in 1912-13. The retail price of excise *ganja* was 0-12-0 a tola throughout the province during the year under report. The average taxation on *ganja* in 1934-35 was Rs. 39.66 per seer (Rs. 20.27 from duty and Rs. 19.39 from vend fee) against Rs. 42.59 (Rs. 19.96 from duty and Rs. 22.63 from vend fee) in 1933-34 and Rs. 20.3 per seer (Rs. 11.1 from duty and Rs. 9.2 from vend fee) in 1912-13.

Assam.

Bhang.

75. *Supply, duty and vend arrangements.*—*Bhang* grows wild in many parts of the province. The cultivation of the hemp plant is forbidden but its wild growth is so extensive that the only restriction found feasible in regard to the possession of *bhang* has been to fix a limit of a quarter of a seer per individual, the possession of any larger quantity requiring a special license. As in the previous year, only two retail licenses were issued. The retail vendors obtained their supplies from outside the province. Duty was levied at the rate of Re. 0-8-0 per seer. Forty-seven druggists' permits were issued on payment of a fee of Rs. 3 each for the sale by medical practitioners of medicinal preparations containing *bhang*. In 1933-34 there were 39 such permits against 3 in 1912-13. The total annual fees amounted to Rs. 393, as compared with Rs. 331 in the preceding year.

76. *Consumption and average taxation.*—The consumption of *bhang* in 1934-35 was 63 seers, as against 38 seers in 1933-34 and 5 maunds 9 seers in 1912-13. The average taxation thereon in 1934-35 was Rs. 6.66 per seer, against 9.26 in 1933-34 and Rs. 1.64 per seer in 1912-13.

77. *Offences and convictions.*—The total number of offences relating to hemp drugs in 1912-13, 1933-34 and 1934-35 were 52, 416 and 390, respectively. Of the cases which occurred in 1934-35, 126 were for illicit possession and sale of hill *ganja*, 54 for illegal cultivation of wild *ganja*, 29 for illegal cultivation excise *ganja*, 103 for illegal importation of hill *ganja*, 75 for illegal cultivation of *bhang* and 3 for unlicensed sale of excise *ganja*.

78. *Consumption of, and taxation on, all descriptions of hemp drugs taken together.*—The total consumption of *ganja* and *bhang* in the province in 1934-35 amounted to 236 maunds 2 seers or 1.09 seers per 1,000 of population. In 1933-34 the figure was 221 maunds 33 seers or 1.02 seers per 1,000 population, against 5.1 seers in 1912-13.

CHAPTER XI.

North-West Frontier Province.

Charas.

79. *Import duty and consumption.*—The *charas* required for consumption in the Province was obtained direct from Central Asia *via* Chitral. Provincial requirements were met from the stock of Chitral *Charas* stored in the Peshawar Warehouse. The issue price to retailers was Rs. 23-12-0 (Rs. 20 duty and Rs. 3-12-0 cost price).

80. In 1928-29, the rate of duty on *charas* issued from the warehouse was reduced from Rs. 60 to Rs. 20 a seer while in 1912-13 it was only Rs. 12 a seer. The receipts under this head during the year under report amounted to Rs. 40,991-11-0 against Rs. 26,462 in 1933-34 and Rs. 23,079 in 1912-13 respectively.

81. The consumption of *charas* in the province in 1934-35 as shown by the licit sale returns was 2,054 seers, as compared with 1,315 seers in the preceding year, and 3,844 seers in 1912-13. The increase in sales by 739 seers over the last year was attributable to the reduced imports of illicit *charas* owing to disturbances in Chinese Turkistan. Illicit *charas* was still in abundance in the vicinity of border beyond which it could be stored without restriction.' There were ample facilities for smugglers to import it either in bulk or in legally possessable quantities for retail sale. Even after the reduction in duty from Rs. 60 to Rs. 20 a seer in 1928 and fixation of the sale rate of *charas* at Re. 0-9-0 per tola, contraband *charas* could be had at Re. 0-3-0 per tola. The difference in cost between licit and illicit *charas* which subsisted notwithstanding the reduction of duty and fixation of sale rates was an incentive to smugglers. Under the circumstances it was doubtful whether in view of the vend fee *plus* the cost price of licit *charas* even the entire elimination of Government duty would enable licit *charas* to compete with smuggled *charas*.

82. *Revenue.*—Revenue from hemp drugs (*charas*, *bhang* and preparations thereof) for the year 1934-35 was Rs. 77,788, as compared with Rs. 60,312 in the preceding year and Rs. 1,36,000 in the year 1912-13.

83. Bonded warehouses were maintained during the year at the headquarters of all districts for storage of *charas* until cleared for consumption by payment of duty. Duty stood at Rs. 60 per seer till July 1st 1928, when it was reduced to Rs. 20 a seer.

84. *Revenue from licences.*—The receipts from licence fee in 1934-35 amounted to Rs. 31,988 against Rs. 31,168 in 1933-34 and Rs. 2,432 for *charas* and *bhang* together in 1912-13.

Bhang.

85. *Cultivation and taxation.*—*Bhang* grew wild in almost all parts of the province. In a few instances its cultivation under licence was allowed as a concession to certain shrines in Dera Ismail Khan District. The limit of private possession of this drug was one seer only.

86. *Import, export and transport.*—A duty of Rs. 2-8-0 per quarter of a maund of *bhang* was levied—(*a*) on import into the province, and

(*b*) on transport within the province or to places outside the province, unless such transport took place under bond for the repayment of the import duty leviable in the province of consumption. *Bhang* could be imported into the province from (*a*) foreign territory situated to the west of Indus or Kashmir and (*b*) the Punjab, by any person holding a license to sell the drug wholesale or retail.

In the case of imports from foreign territories, it was necessary to obtain a permit from the Collector of the district in which the importer held his license and in addition an import pass from the Collector of the district into which the *bhang* was to be brought on first reaching British India. Imports from the Punjab could be made only under a transport in bond pass obtained from the Collector of the Punjab district of origin on the production of a permit from the proper officer of the importing district.

In the year 1934-35 the *bhang* consumed in the N.-W. F. Province was imported from the Punjab and Rs. 4,741 realised as duty thereon was credited to the N.-W. F. Province.

87. *Sales.*—Sales of *bhang* decreased from 5,910 seers in 1933-34 to 5,785 seers in the year 1934-35. During the year 1912-13, 6,298 seers of *bhang* were sold.

87(*a*). *Vend arrangements for charas and bhang.*—The right of retail vend of *charas* and *bhang* in separately sanctioned shops was sold by auction. All these shops were for the sale of both drugs. In the years 1933-34 and 1934-35 there were respectively 49 and 50 shops for the sale of *charas* and *bhang* together against 56 in 1912-13. There were 18 shops for the exclusive sale of *charas* and one shop for the exclusive sale of *bhang* in the year 1912-13.

Ganja.

88. *Ganja* was not consumed in the Province and its import and possession were prohibited.

89. *Offences and convictions.*—The number of persons convicted for serious offences in respect of hemp drugs was 48 in 1934-35 as against 63 in the preceding year and 9 in 1912-13. Convictions for minor offences were obtained in the case of 8 persons in 1934-35 as against 5 in 1933-34 and 8 in 1912-13.

90. *Total consumption and average taxation.*—Taking *charas* and *bhang* and other preparations of hemp together, the total consumption in 1934-35 was 7,839 seers as against 7,225 seers in the preceding year and 10,155 seers in 1912-13. The average consumption of hemp drugs (of all sorts) per 1,000 of population was 3.20 seers in 1934-35 as against 2.98 seers in the preceding year and 4.5 seers in 1912-13. The average total taxation per seer on hemp drugs in 1934-35 was Rs. 30.70 (10.70 from vend fee and 20 from duty) against Rs. 43.70 (23.70 from vend fee and Rs. 20 from duty) in the preceding year and Rs. 13.4 (5.9 from vend fee and 7.5 from duty) in 1912-13.

91. *Preventive staff.*—The fall of licit consumption under all heads due to the revival of illicit distillation, extensive smuggling of Afghan

Opium and the revival of illicit traffic in *charas* suggests an adequate strengthening of preventive staff. The Local Government have sanctioned the appointment of 15 Excise Detectives with effect from the 1st April 1935, as a tentative measure for one year in the first instance, against the original proposal of the restoration of the staff of two sub-inspectors and 50 detectives who were retrenched in December 1931, as a measure of economy.

No reduction in the duty on liquor or drugs could effectively check the prevalence of such cheaper intoxicants.

CHAPTER XII.

Delhi.

92. *General revenue.*—The revenue accruing from the sale of hemp drugs in the Delhi province for the years 1933-34 and 1934-35 was Rs. 1,70,982 and Rs. 1,83,701-14-0, respectively, as against Rs. 66,883 during the year 1912-13. These receipts were derived from license fees and duty in hemp drugs consumed in the Delhi province.

93. *Charas and Bhang.*—All *charas* and *bhang* consumed in Delhi were imported in bond from the Punjab and issued on payment of duty in the local treasury. For this purpose a warehouse was established at Delhi from the 1st April 1917.

94. *Consumption of charas.*—The total consumption of *charas* and *bhang* in Delhi during the years 1933-34 and 1934-35 compared with the figures for 1912-13 is shown in the following table :—

——	1912-13.	1933-34.	1934-35.
Charas	3,895	2,803	2,851
Bhang	4,071	3,941	4,714

A slight increase in *charas* calls for no remarks. An increase in *bhang* was due to cut-throat competition among the licensees during the year. There was no change in the duty.

95. *Retail vend.*—The right of retail sale of *charas* and *bhang* was sold by public auction. There were six shops each for the sale of *charas* and *bhang* during the year 1934-35 as was the case last year. The number of such shops in 1912-13 was 8 and 7, respectively.

96. *Wholesale vend.*—Wholesale vend licenses were granted at an annual fixed fee of Rs. 16 while a wholesale-in-bond licensee was charged at the rate of Rs. 5. There was only one wholesale dealer in the years 1933-34 and 1934-35 as against 3 in 1912-13.

97. *Duty.*—The rates of duty levied in the Delhi Province were as follows :—

——	1912-13.	1933-34.	1934-35.
	Rs.	Rs. a. p.	Rs. a. p.
Charas per seer	10	20 0 0	20 0 0
Bhang per quarter md. or fraction thereof ..	1	2 8 0	2 8 0

98. *Offences and convictions.*—The number of persons arrested and convicted was 18 and 18, respectively, for the years 1933-34 and 1934-35.

99. *Total consumption and average taxation thereon.*—The total combined consumption of *charas* and *bhang* in 1933-34 and 1934-35 amounted to 6,744 and 7,565 seers, respectively, as against 7,966 seers in 1912-13. The average consumption per 1,000 of population as per census returns of 1911, 1921 and 1931 works out as follows :—

——	1912-13.	1933-34.	1934-35.
Seers	19·91	10·5	11·9

The possession and sale of *ganja* was absolutely prohibited in the Delhi province. No noteworthy resolutions or bills were passed during the year.

CHAPTER XIII.

Ajmer-Merwara.

100. *Description of Excise system formerly in force.*—Up to the year 1898-99 the traffic in hemp drugs (*ganja, charas, bhang* and preparations thereof), was practically subject to no control in Ajmer-Merwara except that the monopoly of vend of the drugs throughout the territory, in shops, fixed by the local authorities, was sold by auction for annual or (in special cases) triennial periods. The hemp plant was not locally cultivated. *Charas* continued to be imported from the Punjab and *ganja* from Central India, but the contractors were at liberty to obtain their supplies whence they pleased.

101. *Revised arrangements introduced since 1899-1900.*—With effect from the 1st April 1899, revised rules for the regulation of the hemp drugs traffic in Ajmer-Merwara were brought into operation with reference to the recommendations of the Hemp Drugs Commission, and the orders of the Government of India thereon, the principal provisions of which are enumerated below :—

(1) The cultivation of the hemp plant in Ajmer-Merwara was absolutely prohibited.

(2) The import of hemp drugs into the district was permitted only by rail through the Ajmer railway station and under cover of a pass from the Collector of Ajmer-Merwara and subject to the following conditions, *viz.* :—

(*a*) that the import should be under bond for payment in Ajmer-Merwara of the duties leviable on the drugs imported ; and

(*b*) that the drugs should be consigned by the importer direct to the Collector of Excise Revenue, Ajmer-Merwara, and should be forthwith removed to a bonded warehouse established at Ajmer and kept there until issued for consumption on payment of duty.

102. The only persons authorised to import were the licensed vend contractors of hemp drugs.

(1) The quantitative duties leviable on the drugs during the years 1912-13, 1933-34 and 1934-35 were as follows :—

	1912-13.	1933-34.	1934-35
	Rs. a. p.	Rs.	Rs.
Ganja per seer	7 8 0	10	10
Charas per seer	10 0 0	60	60
Bhang and *majun* per maund	5 0 0	6	6

(2) The arrangements for the vend of the drugs described in paragraph 100 above were continued.

Ajmer-Merwara.

103. The number of retail shops sanctioned under the above arrangements in each of the years 1912-13, 1933-34 and 1934-35 was 16. The total receipts from duty and vend fees combined amounted in 1934-35 to Rs. 64,891 (representing 9.32 per cent. of the total Excise Revenue) as compared with Rs. 62,269 (or 9.32 per cent. of the total Excise Revenue) in 1933-34 and Rs. 18,000 (or 5.1 per cent. of the total Excise Revenue) in 1912-13. Taking all descriptions of hemp drugs together, the average consumption thereof per 1,000 of population was 7.3 seers in 1934-35 as compared with 7.1 seers in the preceding year and 6.5 seers in the year 1912-13. The total average taxation per seer thereon in 1934-35 amounted to Rs. 15.84 (Rs. 12.96 from duty and the balance from vend fees) as compared with Rs. 15.43 (Rs. 12.78 from duty and the balance from vend fees) in the preceding year and Rs. 5.6 (Rs. 2.5 from duty and the balance from vend fees) in 1912-13.

The consumption figures for these years were as under—

	1912-13.	1933-34.	1934-35.
	Mds. Srs.	Mds. Srs.	Mds. Srs.
Charas	17 14	20 25	20 32
Ganja	0 22	1 3	1 10
Bhang	51 39	66 11	67 18
Majun	11 1	12 34	12 36
Total ..	80 36	100 33	102 16

CHAPTER XIV

Coorg.

104. *Supply, vend, etc.*—*Ganja* is the only hemp drug consumed in the Province. *Ganja* consists of the dried flowering tops of cultivated female hemp plants which have become coated with resin in consequence of having been unable to seed freely. Its cultivation is strictly prohibited in Coorg. *Ganja* required for sale was obtained from the Mysore Darbar. The wholesale supply and vend was conducted by the treasury at Rs. 30 per seer. In 1933-34 the rate was Rs. 27-8-0 till end of June 1933 and Rs. 30 from then onwards and in 1912-13 Rs. 7-8-0 (a seer of 80 tolas).

105. *Retail vend, etc.*—The number of retail shops in 1934-35 was 4, the same as in the previous year and 5 in 1912-13. The right to sell in these shops was auctioned as usual.

106. *Revenue, etc.*—The rental realised in 1934-35 was Rs. 4,559-8-0 against 3,959 in the previous year and Rs. 1,023-8-0 in 1912-13.*

107. *Consumption.*—The quantity of *ganja* consumed in 1934-35 was 159 seers or 0.97 seers per 1,000 of population against 165.11 seers or 1.09 seers per 1,000 of population in 1933-34 and 741 seers or 4.2 seers per 1,000 of population in 1912-13.

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*The total revenue derived under this head in 1934-35 was Rs. 9,331 against Rs. 8,814-6-0 in 1933-34 and Rs. 6,580 in 1912-13.

CHAPTER XV.

Baluchistan.

108. *General revenue statistics.*—The revenue from hemp drugs for the year 1934-35 amounted to Rs. 62,187 being about 11.09 per cent. of the total excise receipts. Rs. 36,021 of this amount were derived from vend fees and warehouse dues and Rs. 26,166 from duty.

In 1933-34 the total receipts from hemp drugs amounted to Rs. 69,301 (Rs. 41,800 from vend fees and warehouse dues and the balance from duty), against Rs. 26,000 (Rs. 15,000 from vend fees and warehouse dues and the balance from duty) in 1912-13. In 1933-34 the receipts from hemp drugs bore a percentage of 11.9 to the total excise revenue, while in 1912-13 the hemp drugs receipts represented 9.3 per cent. of the total excise receipts.

109. *Cultivation, manufacture, supply and vend arrangements.*—The cultivation of the hemp plant is absolutely prohibited. There is no production of *charas* and *ganja* in Baluchistan. There is a bonded warehouse at Quetta for the import and storage of hemp drugs. The licensees are permitted to import hemp drugs in bond from other Provinces in British India. Permits for imports are issued by the Collectors. The duty on the drugs is levied at the time of issue from the bonded warehouse. The contracts for the wholesale and retail vend of hemp drugs are granted separately in all districts, there being in the years 1934-35 and 1933-34 3 and 4 wholesale shops, respectively, and 38 retail shops against 9 wholesale and 68 retail shops in 1912-13.

110. *Source of supply and statistics of consumption.*—In 1934-35, 31 maunds and 31 seers of *charas* and 18½ maunds of *bhang* were imported from the Punjab and Sind, respectively.

111. *Transport, private possession and duty.*—The maximum quantities of hemp drugs which could be transported without a permit from one place to another within Baluchistan or sold by retail or possessed by any person were 5 tolas in the case of *ganja* or any preparation or admixture thereof, three tolas in the case of *charas* or any preparation or admixture thereof, and 20 tolas in the case of *bhang* or any preparation or admixture thereof. The duty leviable on hemp drugs per seer in 1912-13, 1933-34 and 1934-35 was as follows :—

——	1912-13.	1933-34.	1934-35.
	Rs. A.	Rs.	Rs.
Ganja	7 8	10	10
Charas	12 0	20	20
Bhang	1 0	1	1

Baluchistan.

112. *Consumption and average taxation.*—The total consumption of *ganja, charas* and *bhang* in Baluchistan during the years 1933-34 and 1934-35 compared with the figures of 1912-13 is indicated by the following figures :—

——	1912-13.	1933-34.	1934-35.
	Mds. Srs.	Mds. Srs.	Mds. Srs.
Ganja	0 15	0 1	0 1
Charas	22 17	25 35	27 2
Bhang	23 38	16 21	14 33
Total ..	46 30	42 17	41 36

The average consumption of hemp drugs (of various sorts together) per 1,000 of population in 1934-35 was 4.11 seers, against 4.16 seers in 1933-34 and 4.5 seers in 1912-13. The average taxation thereon in 1934-35 amounted to Rs. 41.33 per seer (Rs. 21.33 from vend fees and the balance from duty), compared with Rs. 40.82 per seer (Rs. 24.54 from vend fees and the balance from duty) in 1933-34 and Rs. 13.9 per seer (Rs. 8 from vend fees and the balance from duty) in 1912-13.

113. *Illicit traffic and offences.*—The reduction in the duty on *charas* from Rs. 60 to Rs. 20 a seer with effect from the 1st October 1928 and consequent reduction in the sale price caused a great decrease in the smuggling of *charas* into Baluchistan. The total number of offences relating to *charas* and *bhang* in 1934-35 was *nil* and 2, respectively. The total quantity of *bhang* involved was 12 seers and 60 tolas.

CHAPTER XVI.

Statements I to VI.

STATEMENT I. (in Seers).

Classified statement showing consumption of hemp drugs of each sort separately, total consumption of all sorts taken together and the everage consumption of hemp drugs (of all sorts taken together) per 1,000 of population during the years 1912-13, 1933-34 and 1934-35.

Province.	Consumption of hemp drugs of each sorts, etc.									Total consumption of hemp drugs.			Average consumption of hemp drugs per 1,000 of population.		
	Ganja.			*Charas.*			*Bhang.*								
	1912-13.	1933-34.	1934-35.	1912-13.	1933-34.	1934-35.	1912-13.	1933-34.	1934-35.	1912-13.	1933-34.	1934-35.	1912-13.	1933-34.	1934-35.
Madras Presidency ..	43,278	39,122	39,889	..	..	..	9,200	5,079	4,697	52,478	44,201	44,586	1·3	0·95	0·95
Bombay Presidency Proper.	50,565	25,097	24,576	5,433	7,425	6,632	8,328	8,511	8,575	64,326	41,033	39,783	4·0	2·3	2·2
Sind ..	833	248	158	10,547	7,898	8,752	104,448	60,201	59,330	115,828	68,347	68,240	33·0	17·58	17·56
Bengal Presidency ..	122,810	35,574	33,419	1,080	*1,018	840	27,947	*9,717	8,614	151,837	*46,309	42,873	3·34	0·9	0·8
Burma	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bihar and Orissa ..	99,934	34,633	35,757	..	..	..	21,515	6,427	6,977	121,499	41,060	42,734	3·5	1·0	1·1
United Provinces ..	16,343	8,904	8,233	50,144	20,936	21,368	199,843	111,468	114,362	266,330	141,308	143,963	5·6	2·92	2·97
Punjab	..	..	..	25,454	15,663	17,018	91,159	72,477	72,992	116,613	88,140	90,010	5·9	3·7	3·8
Centr. Provinces †and Berar.	47,132	9,406	10,532	743	..	..	2,410	2,271	2,250	50,285	11,677	12,782	3·6	0·7	0·8
Assam	33,864	8,835	9,379	..	..	..	209	38	63	34,073	8,873	9,442	5·1	1·02	1·09
North West Frontier Province.	..	..	..	3,844	1,315	2,054	6,298	5,910	5,785	10,155	7,225	7,839	4·5	2·98	3·20
Delhi	..	..	..	3,895	2,803	2,851	4,071	3,941	4,714	7,966	6,744	7,565	19·91	10·5	11·9
Ajmer-Merwara ..	22	43	50	694	825	832	2,079	3,165	3,214	2,795	4,033	4,096	6·5	7·1	7·3
Coorg	741	165·11	159	..	..	..	..	..	..	741	165·11	159	4·20	1·01	0·97
Baluchistan	15	2	1	897	1,035	1,082	958	661	593	1,870	1,698	1,676	4·5	4·16	4·11
Total figure for British India.	415,537	162,229·11	162,153	102,731	58,918	61,429	478,465	289,866	292,166	996,796	510,813·11	515,748	7·5	2·09	2·12

* Revised figure.

† In this statement figures for consumprion of *Majun* and other preparations of hemp drugs have not been included in the total consumption figures.

STATEMENT II.

Statement showing the hemp drugs revenue, its percentage to total Excise Revenue and its incidence per head of population in 1912-13, 1933-34 and 1934-35.

Province.	Total hemp drug revenue (in thousands of rupees).			Percentage of hemp drugs revenue to total Excise Revenue.			Incidence of hemp drugs revenue per head of population (to the nearest pie).		
	1912-13.	1933-34.	1934-35.	1912-13.	1933-34.	1934-35.	1912-13.	1933-34.	1934-35.
							Rs. a. p.	Rs. a. p.	Rs. a. p.
Madras Presidency*	724	2,126	2,039	2·2	5·0	4·8	0 0 3	0 0 8	0 0 8
Bombay Presidency Proper	746	1,924	1,784	3·9	5·86	5·80	0 1 0	0 1 8	0 1 7
Sind	508	587	627	21·9	19·37	19·61	0 1 0	0 2 5	0 2 7
Bengal Presidency	3,070	2,884†	2,802	22·31	21·42	20·38	0 1 1	0 0 11	0 0 10
Burma	..	..	..	..	..	..	..	..	..
Bihar and Orissa	2,306	2,439	2,447	22·2	19·7	17·5	0 1 0	0 1 0	0 1 0
United Provinces	2,406	3,067	3,255	19·1	23·2	24·2	0 0 10	0 1 0	0 1 0
Punjab‡	744	1,266	1,413	11·5	12·40	13·97	0 0 7	0 0 10	0 0 11
Central Provinces and Berar	740	619	688	7·0	10·7	11·9	0 0 10	0 0 8	0 0 9
Assam	688	377	373	14·2	10·72	11·55	0 1 3	0 0 8	0 0 8
North West Frontier Province	136	60	78	26·0	7·24	9·51	0 0 11	0 0 4	0 0 6
Delhi	68	170	183	16·97	25·8	27·7	0 2 8	0 4 3	0 4 7
Ajmer-Merwara	18	62	65	5·1	9·32	9·32	0 0 7	0 1 9	0 1 10
Coorg	7	8·81	9·33	2·9	3·55	3·94	0 0 8	0 0 10	0 0 11
Baluchistan	26	69	62	9·3	12·6	11·9	0 1 0	0 2 9	0 2 6
Total figure for British India ..	12,187	15,658·81	15,825·33	9·9	10·6	10·51	0 0 10	0 0 11	0 0 11

* The total revenue from hemp drugs given in this Statement includes duty on issues made to Indian States and French Settlements.

† Revised figures.

‡ Principal source of revenue was *charas*.

STATEMENT III.

Classified statement showing the number of shops licensed for the retail sale of each description of hemp drugs during 1912-13, 1933-34 and 1934-35.

Province.	1912-13.			1933-34.			1934-35.		
	Number of licenses for the retail sale of.			Number of licences for the retail sale of.			Number of licences for the retail sale of.		
	Ganja.	*Bhang.*	*Charas.*	*Ganja.*	*Bhang.*	*Charas.*	*Ganja.*	*Bhang.*	*Charas.*
Madras Presidency	538		..	454		..	460		..
Bombay Presidency proper	572		..	728		46	746		46*
Sind	..	† 378	..	359	369	107	346	346	108
Bengal Presidency	1,422	‡ 444	51	1,222	335	34	1,243	350	33
Burma	..	..	..	..	..	..	..	..	..
Bihar and Orissa	1,334	297	5	1,223	315	..	1,274	326	..
United Provinces	..	3,463	..	..	2,190	..	..	2,206	..
Punjab	..	§ 445	§ 495	..	‖ 279	‖ 279	..	‖ 280	282
Central Provinces and Berar	1,039¶	44	16	707	50	..	710	51	..
Assam	245	5	..	249	2	..	253	2	..
North West Frontier Province	..	57	74	..	49	50	..	50	51
Delhi	..	7	8	..	6	6	..	6	6
Ajmer-Merwara		16			16			16	
Coorg	5	..	..	4	..	..	4	..	..
Baluchistan	68	68	68	35	38	38	35	38	38

* The sale of *charas* has been allowed in the town and Island of Bombay and in the City of Ahmedabad. Out of 746 licences only 46 licences (36 in Bombay and 10 in Ahmedabad) were allowed to sell *charas* in addition to *ganja* and *bhang*.

† The privilege for the sale of *ganja*, *bhang* and *charas* was sold together.

‡ Inclusive of *bhang* druggists' permits.

§ Of these 186 shops sold *charas* and *bhang* together.

‖ Of these 396 shops sold *charas* and *bhang* together.

¶ Inclusive of temporary licences.

STATEMENT

Statement showing for each Province (excluding Burma where the use of drug and the average taxation per seer on all hemp drugs during bhang *under average taxation are, as a rule, not available owing to the*

Province.	Rates of duty per seer in force on								
	Ganja.			*Charas.*			
	1912-13.	1933-34.	1934-35.	1912-13.	1933-34.	1934-35.	1912-13.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Madras Presidency ..	7 8 0	27 8 0	27 8 0	..	..	..	3 0 0
Bombay Presidency Proper	6 0 0	30 0 0	30 0 0	12 0 0	45 0 0	45 0 0	1 0 0
Sind	7 8 0	20 0 0	20 0 0	60 0 0	25 0 0	25 0 0	1 0 0
Bengal Presidency ..	11 0 0	40 4 0	40 12 0	12 0 0	72 6 0	72 6 0	0 8 0 to 1 0 0
Burma	..	..	..	..	..	..	..
Bihar and Orissa ..	7 9 0 to 11 0 0	35 0 0 and 40 0 0	35 0 0 and 40 0 0	12 0 0 ..	..	..	0 8 0
United Provinces ..	6 0 0 to 11 0 0	32 10 0 to 32 14 0	33 2 0 to 33 6 0	12 0 0 ..	56 0 0 to 57 0 0	56 0 0 to 57 0 0	A. D. 8 0 0 T. D. 4 0 0 (Per maund).
Punjab	..	..	..	10 0 0	20 0 0	20 0 0	T. D. 10 0 0 (Per maund).
Central Provinces and Berar	7 8 0	§ (a) 40 0 0	(a) 40 0 0	16 0 0	..	..	2 0 0
Assam	11 0 0	20 0 0	20 8 0	12 0 0	..	..	0 8 0
North West Frontier Province	..	..	..	..	..	..	4 0 0 (Per maund).
Delhi	..	..	..	10 0 0	20 0 0	20 0 0	4 0 0 (Per maund).
Ajmer-Merwara ..	7 8 0	10 0 0	10 0 0	10 0 0	60 0 0	60 0 0	5 0 0 (Per maund).
Coorg	7 8 0	27 8 0 upto 30-6-33. 30 0 0 from 1-7-33.	30 0 0	..	..	..	..
Baluchistan	7 8 0	10 0 0	10 0 0	12 0 0	20 0 0	20 0 0	1 0 0

NOTE.—
A. D.—Average duty.
T. D.—Transport duty.
*—Taxation on *charas*.

IV.

hemp drugs is prohibited) the rate of duty levied on each description of hemp 1912-13, 1933-34 and 1934-35. (Separate statistics for ganja, charas *and right of vend of various descriptions of the drugs being disposed of together.*

Average taxation per seer on all descriptions of hemp drugs.										
Bhang.		By duty.			By vend.			Total.		
1933-34.	1934-35.	1912-13	1933-34.	1934-35.	1912-13.	1933-34.	1934-35.	1912-13.	1933-34.	1934-35.
Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12 8 0	12 8 0	7·15	25·80	25·53	6·65	21·90	19·72	13·80	47·70	45·25
4 0 0	4 0 0	7·8	28·67	28·08	3·8	18·20	16·83	11·6	46·87	44·92
1 8 0	1 8 0	2·6	4·17	4·66	1·8	4·3	4·52	4·4	8·47	9·18
1 1 0	1 0 0 upto 30-6-35 and 3 8 0 from 1-7-35.	9·8	32·9	34·7	10·42	27·3	30·6	20·22	60·2	65·3
..	..	..	..	..	..	..	..	..	..	..
3 0 0 and 2 0 0	3 0 0 and 2 0 0	9·1	32·8	32·5	7·8	26·1	24·1	16·9	58·9	56·6
T. D. 25 0 0 to 130 0 0 (per maund).	T. D. 25 0 0 to 130 0 0 (per maund).	3·0	12·6	12·4	6·0	9·1	10·2	9·0	21·7	22·6
T. D. 10 0 0 (per maund).	T. D. 10 0 0 (per maund).	3·9	20·0*	20·0*	2·4	11·52*	26·66*	6·3	31·5*	46·66
(a) 9 0 0	(a) 9 0 0	7·5	(b) 34·0	(b) 34·9	7·1	19·0	18·9	14·6	53·0	53·8
0 8 0	0 8 0	11·0	(c)	(c)	9·2	(c)	(c)	20·2	(c)	(c)
10 0 0 (per maund).	10 0 0 (per maund).	7·5	20	20	5·9	23·70	10·70	13·4	43·70	30·70
10 0 0 (per maund).	10 0 0	2·9	8·4	7·7	6·43	25·2	16·48	8·52	33·6	23·55
6 0 0 (per maund).	6 0 0 (per maund).	2·5	12·78	12·96	3·1	2·65	2·88	5·6	15·43	15·84
..	..	8·50	28·75	30·0	1·30	23·98	28·67	9·8	52·73	58·67
1 0 0	1 0 0	5·9	16·28	16·48	8·0	24·54	21·33	13·9	40·82	37·81

(*a*) Issue price.
(*b*) By issue price from 1933 and 1934.
(*c*) Infrmation not available.
§ Owing to its deterioration in quality the issue price of *ganja* of 1929-30 crop was reduced from Rs. 55 to Rs. 40 per seer with effect from the 16th June 1932.

STATEMENT V.

Statement showing the number of offences relating to all descriptions of hemp drugs and the percentage increase (+) or decrease (—) over the figures of 1912-13 and 1933-34.

Province.	Number of convictions for offences relating to hemp drugs during			Percentage of increase (+) or (—) of the number of offences in 1934-35 over the figures of—	
	1912-13.	1933-34.	1934-35.	1912-13.	1933-34.
Madras Presidency	261 (offences).	585 (offences).	615 (offences).	+ 135·6	+5·1
Bombay Presidency Proper	1,513 (offences).	388 (offences).	438 (offences).	—71·05	+12·88
Sind	89	168	131	+47·19	—22·01
Bengal Presidency	264	850	952	+260·6	+12
Burma	501	657	591	+17·96	—10·05
Bihar and Orissa	154	555	855	+455·1	+54·0
United Provinces	212 (cases).	488 (cases).	513 (cases).	+130·02	+5·1
Punjab	42	89	92	+119	+3·3
Central Provinces and Berar ..	63 (offences).	1,060 (offences).	724 (offences).	+1,582·5	—3·2
Assam	52 (offences).	416 (offences). 390 (convictions).	390 (offences). 360 (convictions).	+700·0	—7·69
North-West Frontier Province ..	17	68	48	+182·35	—29·4
Delhi	2	7	18	+800	+5·88
Ajmer-Merwara	..	1	4	..	+300
Coorg	3	..	2	—33·3	..
Baluchistan	7 (Cases of smuggling).	3	2	—71·43	—33·33

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STATEMENT VI.

Statement showing the percentage of total gross revenue derived from hemp drugs in the years 1912-13, 1933-34 and 1934-35.

Province.	Total gross revenue. (in lakhs of rupees).			Revenue realized from hemp drugs. (in lakhs of rupees),			Percentage of the total gross revenue derived from hemp drugs.		
	1912-13.	1933-34.	1934-35.	1912-13.	1933-34.	1934-35.	1912-13.	1933-34.	1934-35.
Madras Presidency	808·4	1,615·2	1,629·5	7·2	21·26	20·39	0·9	1·3	1·3
Bombay Presidency including Sind ..	795·8	1,460·69	1,428·83	12·5	25·11	24·13	1·6	1·7	1·6
Begal Presidency	716·5	134·63	137·49	30·7	28·8	28·0	4·2	21·42	20·37
Burma	608·3	1,043·3	1,008·1	..	..	..	..	..	..
Bihar and Orissa	335·2	496·5	†	23·1	24·3	24·4	6·9	4·9	†
United Provinces	707·9	1,122·8	1,126·5	24·1	30·7	32·6	3·4	2·7	2·9
Punjab	509·5	1,038·02	1,066·26	7·4	12·66	14·14	0·6	1·22	1·3
Central Provinces and Berar	325·4	434·3	450·9	7·4	6·2	7·5	2·3	1·4	1·7
Assam	178·1	211·4	223·4	6·9	3·77	3·73	3·9	1·8	1·7
North West Frontier Province	4·04	8·32	8·20	1·3	·60	·78	2·5	7·5	9·51
Delhi	3·15	9·06	9·57	0·68	1·70	1·83	0·17	19·03	19·12
Ajmer-Merwara	†	6·65	6·96	†	0·622	0·648	†	9·4	9·31
Coorg	†	12·05	11·52	0·07	0·08	0·09	†	0·73	0·78
Baluchistan	16·56	20·70	23·01	·26	·69	·62	1·57	3·33	2·69

† Information not available.

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